Docket No.: 070456-0098 PATENT

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In Application of

Customer Number: 20277

oru MAEDA, et al.

Confirmation Number: 8704

Application No.: 10/562,798

Group Art Unit: 1773

Filed: December 29, 2005

Examiner: Gary D. Harris

For: SOFT MAGNETIC MATERIAL AND DUST CORE AND METHOD OF

MANUFACTURING THE SAME

AMENDMENT

Mail Stop Amendment Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Sir:

The following Remarks and Amendment are submitted in response to the Office Action dated June 4, 2007.

Amendments to the specification begin on page 2 of this paper.

Amendments to the Claims begin on page 3 of this paper.

Remarks begin on page 6 of this paper.